WHAT IS CLAIMED IS:

- A system for improved sound absorption, comprising:
 a substrate of porous insulation material and of a first air flow resistance; and a facing material attached to the substrate and of a second air flow resistance, wherein a total system resistance is a combination of the first and second air flow resistances, and wherein the total system resistance and the second air flow resistance are of relatively low values.
- 2. The system of claim 1, wherein the facing material has an air flow resistance of around between 100 to 500 MKS Rayls.
- 3. The system of claim 1, wherein the total system air flow resistance is around between 900 to 1300 MKS Rayls.
- 4. The system of claim 1, wherein the substrate is made of one of glass fiber, mineral wool, thermoplastic polymeric fiber, thermosetting polymeric fiber, carbonaceous fiber, milkweed fiber, and foam insulation
 - 5. The system of claim 1, wherein the substrate is a ceiling tile.
 - 6. The system of claim 1, comprising: a second facing material attached to the substrate.